

**ANNEXTURE B
ASSET HIERARCHY**

ACCOUNTING GROUP	ASSET CATEGORY	ASSET SUB-CATEGORY	ASSET GROUP	ASSET TYPE	EUL (Years)	EUL (Months)
PROPERTY, PLANT & EQUIPMENT	LAND AND BUILDINGS	LAND	LAND	LAND DEVELOPED	0	0
PROPERTY, PLANT & EQUIPMENT	LAND AND BUILDINGS	LAND	LAND	LAND UNDEVELOPED	0	0
PROPERTY, PLANT & EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	DWELLINGS	CARAVANS	5	60
PROPERTY, PLANT & EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	DWELLINGS	CHILDREN'S HOMES	30	360
PROPERTY, PLANT & EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	DWELLINGS	HOMES FOR THE AGED	30	360
PROPERTY, PLANT & EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	DWELLINGS	HOSTELS	30	360
PROPERTY, PLANT & EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	DWELLINGS	MOBILE HOMES	5	60
PROPERTY, PLANT & EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	DWELLINGS	RESIDENCIAL PROPERTIES	30	360
				AIRPORT AND ASSOCIATED BUILDINGS (CONTROL TOWERS, TRANSFER HALLS, PARKING, HANGARS AND WAREHOUSING)		
PROPERTY, PLANT & EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	OFFICE / ADMIN BUILDINGS	30	360
PROPERTY, PLANT & EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	WORKSHOPS / STOREROOMS	30	360
PROPERTY, PLANT & EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	MOBILE OFFICES / PARKHOMES	10	120
PROPERTY, PLANT & EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	STAFF ABLUTION FACILITIES	30	360
PROPERTY, PLANT & EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	GUARD STATIONS	30	360
PROPERTY, PLANT & EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	QUARRIES	30	360
PROPERTY, PLANT & EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	HABOURS		
				DRIVER AND VEHICLE TESTING CENTRES	30	360
PROPERTY, PLANT & EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	FIRE STATIONS	30	360
PROPERTY, PLANT & EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	PUBLIC PARKING	30	360
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY NETWORK	ELECTRICITY NETWORK	COOLING TOWERS	25	300
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY NETWORK	ELECTRICITY NETWORK	MAINS	15	180
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY NETWORK	ELECTRICITY NETWORK	METERS		
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY NETWORK	ELECTRICITY NETWORK	PREPAID	10	120
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY NETWORK	ELECTRICITY NETWORK	CREDIT	25	300
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY NETWORK	ELECTRICITY NETWORK	POWER STATIONS COAL	50	600
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY NETWORK	ELECTRICITY NETWORK	POWER STATIONS GAS	50	600
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY NETWORK	ELECTRICITY NETWORK	POWER STATIONS HYDRO	50	600
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY NETWORK	ELECTRICITY NETWORK	POWER STATIONS NUCLEAR	60	720
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY NETWORK	ELECTRICITY NETWORK	SUPPLY / RETICULATION	25	300
				LV UNDERGROUND SERVICE CONNECTIONS	50	600
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY NETWORK	ELECTRICITY NETWORK	LV HOUSE CONNECTION DISTRIBUTION / PILLAR BOXES	30	360
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY NETWORK	ELECTRICITY NETWORK	LV OVERHEAD LINES	20	240
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY NETWORK	ELECTRICITY NETWORK	LV UNDERGROUND LINES	25	300
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY NETWORK	ELECTRICITY NETWORK	CABLES	25	300
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY NETWORK	ELECTRICITY NETWORK	MV SUBSTATION SWITCHGEAR	30	360
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY NETWORK	ELECTRICITY NETWORK	MV SUBSTATION EQUIPMENT OUTDOOR	20	240
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY NETWORK	ELECTRICITY NETWORK	MV SUBSTATION EQUIPMENT GIS	15	180
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY NETWORK	ELECTRICITY NETWORK	MV SUBSTATION EQUIPMENT INDOOR	30	360
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY NETWORK	ELECTRICITY NETWORK	ELECTRICAL PANELS	3	36
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY NETWORK	ELECTRICITY NETWORK	TELEMETRY	7	84
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS NETWORK	BRIDGES	VEHICLE CONCRETE	60	720
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS NETWORK	BRIDGES	VEHICLE STEEL	40	480
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS NETWORK	BRIDGES	VEHICLE TIMBER	25	300
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS NETWORK	BRIDGES	PEDESTRIAN CONCRETE	60	720
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS NETWORK	BRIDGES	PEDESTRIAN STEEL	40	480
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS NETWORK	BRIDGES	PEDESTRIAN TIMBER	25	300
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS NETWORK	BRIDGES	RAILWAY CONCRETE	60	720
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS NETWORK	BRIDGES	RAILWAY STEEL	40	480
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS NETWORK	BRIDGES	RAILWAY TIMBER	25	300
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS NETWORK	KERB AND CHANNELS		40	480
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS NETWORK	ASPHALT SURFACE		10	120
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS NETWORK	ASPHALT LAYER		30	360
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS NETWORK	CONCRETE SURFACE		10	120
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS NETWORK	CONCRETE LAYER		30	360
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS NETWORK	GRAVEL SURFACE		3	36
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS NETWORK	CRASH BARRIES		10	120
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS NETWORK	RETAINING WALLS		30	360
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS NETWORK	OVERLOAD CONTROL CENTRES		15	180
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS NETWORK	OVERLOAD CONTROL CENTRES	ELECTRONIC HARDWARE	10	120
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS NETWORK	OVERLOAD CONTROL CENTRES	OTHER EQUIPMENT	10	120
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS NETWORK	PEDESTRIAN FOOTPATHS		15	180
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS NETWORK	STREET LIGHTING		25	300
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS NETWORK	TRAFFIC ISLAND		40	480
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS NETWORK	TRAFFIC LIGHTS		15	180
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS NETWORK	TRAFFIC SIGNS		5	60
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	STORWATER NETWORK	CALVERTS	CONCRETE	40	480
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	STORWATER NETWORK	CALVERTS	ARMCO	25	300
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	STORWATER NETWORK	DRAINS	EARTHWORKS	80	960
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	STORWATER NETWORK	DRAINS	CONCRETE LINING	25	300
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	STORWATER NETWORK	STOP BANKS		40	480

PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	STORWATER NETWORK	PIPES		25	300
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	STORWATER NETWORK	STRUCTURE	RETAINING WALLS	20	240
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	STORWATER NETWORK	STRUCTURE	PIERS	60	720
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	STORWATER NETWORK	STRUCTURE	WATER OUTFALLS	60	720
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	AIRPORTS	AIRPORT AND RADIO BEACONS		25	300
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	AIRPORTS	APRONS		25	300
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	AIRPORTS	RUNWAYS		15	180
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	AIRPORTS	TAXIWAYS		15	180
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	AIRPORTS	SPECIALISED EQUIPMENT	LUGGAGE MOVEMENT EQUIPMENT	20	240
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	AIRPORTS	SPECIALISED EQUIPMENT	COMMUNICATION EQUIPMENT	10	120
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	AIRPORTS	SPECIALISED EQUIPMENT	AIRPORT SIMULATOR		
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	SOLID WASTE DISPOSAL	COLLECTION	VEHICLES	10	120
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	SOLID WASTE DISPOSAL	COLLECTION	CONTAINERS / BINS	10	120
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	SOLID WASTE DISPOSAL	TRANSFER STATION AND PROCESSING FACILITIES	STRUCTURE	30	360
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	SOLID WASTE DISPOSAL	TRANSFER STATION AND PROCESSING FACILITIES	ELECTRICAL	15	180
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	SOLID WASTE DISPOSAL	TRANSFER STATION AND PROCESSING FACILITIES	MECHANICAL	15	180
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	SOLID WASTE DISPOSAL	TRANSFER STATION AND PROCESSING FACILITIES	PERIMETER PROTECTION	10	120
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	SOLID WASTE DISPOSAL	LANDFILL SITE	EARTHMOVING AND COMPACTION EQUIPMENT	10	120
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	SOLID WASTE DISPOSAL	LANDFILL SITE	LANDFILL PREPARATION	N/A	N/A
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	SOLID WASTE DISPOSAL	LANDFILL SITE	STRUCTURE	30	360
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	SOLID WASTE DISPOSAL	LANDFILL SITE	WEIGHBRIDGE - MECHANICAL	15	180
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	SOLID WASTE DISPOSAL	LANDFILL SITE	WEIGHBRIDGE - ELECTRICAL	15	180
PROPERTY, PLANT & EQUIPMENT	INFRASTRUCTURE ASSETS	SOLID WASTE DISPOSAL	LANDFILL SITE	PERIMETER PROTECTION	10	120
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OFFICE FURNITURE (CHAIRS, TABLES, COUCHES, CUPBOARDS, DESKS, FRIDGES, MICROWAVES, WATER COOLERS, TV, SOUND SYSTEMS ETC)		7	84
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	FIXTURES AND FITTINGS		7	84
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	LINEN AND SOFT FURNISHING		5	60
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	STAGE CURTAINS		10	120
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	ADVERTISING BOARDS		5	60
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	AIRCONDITIONERS		5	60
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	TENTS, FLAGS & ACCESSORIES		10	120
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CUTLERY & CROCKERY		5	60
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	COMPUTER AND OFFICE EQUIPMENT	OFFICE EQUIPMENTS (INCL. FAXMACHINES)		7	84
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	COMPUTER AND OFFICE EQUIPMENT	PHOTOGRAPHIC EQUIPMENT		7	84
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	COMPUTER AND OFFICE EQUIPMENT	COMPUTER HARDWARE (INCL. OPERATING SYSTEMS)		5	60
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	COMPUTER AND OFFICE EQUIPMENT	COMPUTER NETWORK EQUIPMENT		5	60
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	OTHER MACHINERY & EQUIPMENT	EMERGENCY EQUIPMENT	FIRE FIGHTING EQUIPMENT	5	60
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	OTHER MACHINERY & EQUIPMENT	EMERGENCY EQUIPMENT	EMERGENCY RESCUE EQUIPMENT	10	120
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	OTHER MACHINERY & EQUIPMENT	VEHICLE TESTING EQUIPMENT		7	84
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	OTHER MACHINERY & EQUIPMENT	ELECTRIC WIRE & POWER DISTRIBUTION EQUIPMENT (GENERATORS / COMPRESSORS)		5	60
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	OTHER MACHINERY & EQUIPMENT	ABATTOIR EQUIPMENT		5	60
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	OTHER MACHINERY & EQUIPMENT	MAINTENANCE EQUIPMENT	BRUSH CUTTERS	2	24
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	OTHER MACHINERY & EQUIPMENT	MAINTENANCE EQUIPMENT	CHAINSAWS	2	24
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	OTHER MACHINERY & EQUIPMENT	MAINTENANCE EQUIPMENT	GYROMOWERS	3	36
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	OTHER MACHINERY & EQUIPMENT	MAINTENANCE EQUIPMENT	LAWNMOWERS	3	36
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	OTHER MACHINERY & EQUIPMENT	MAINTENANCE EQUIPMENT	RIDE-ON-MOWERS	3	36
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	OTHER MACHINERY & EQUIPMENT	MAINTENANCE EQUIPMENT	POLE PRUNERS	2	24
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	OTHER MACHINERY & EQUIPMENT	MAINTENANCE EQUIPMENT	ROAD CONSTRUCTION & MAINTENANCE EQUIPMENT	15	180
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	OTHER MACHINERY & EQUIPMENT	MAINTENANCE EQUIPMENT	WORKSHOP EQUIPMENT & LOOSE TOOLS - FIXED	10	120
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	OTHER MACHINERY & EQUIPMENT	MAINTENANCE EQUIPMENT	WORKSHOP EQUIPMENT & LOOSE TOOLS - MOVABLE	5	60
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	OTHER MACHINERY & EQUIPMENT	RADIO EQUIPMENT		5	60
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	OTHER MACHINERY & EQUIPMENT	FIREARMS		10	120
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	OTHER MACHINERY & EQUIPMENT	INDUSTRIAL SEWING MACHINES		10	120
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	OTHER MACHINERY & EQUIPMENT	SECURITY EQUIPMENT	SYSTEMS - MATERIAL FIXED	3	36

PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	OTHER MACHINERY & EQUIPMENT	SECURITY EQUIPMENT	SYSTEMS - MATERIAL MOVEABLE	3	36
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	OTHER MACHINERY & EQUIPMENT	POOL CLEANING EQUIPMENT			
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	OTHER MACHINERY & EQUIPMENT	SHIP AND MARINE EQUIPMENT	WATER CRAFT	10	120
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	TRANSPORT EQUIPMENT	GENERAL MOTOR VEHICLES	ORDINARY MOTOR VEHICLES	5	60
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	TRANSPORT EQUIPMENT	GENERAL MOTOR VEHICLES	MINI BUS TAXIS	5	60
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	TRANSPORT EQUIPMENT	GENERAL MOTOR VEHICLES	TRUCKS	5	60
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	TRANSPORT EQUIPMENT	GENERAL MOTOR VEHICLES	TRAILERS AND ACCESSORIES	5	60
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	TRANSPORT EQUIPMENT	GENERAL MOTOR VEHICLES	MOTOR CYCLES	5	60
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	TRANSPORT EQUIPMENT	GENERAL MOTOR VEHICLES	ZEE BIKES	5	60
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	TRANSPORT EQUIPMENT	SPECIALISED MOTOR VEHICLES	BOATS	15	180
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	TRANSPORT EQUIPMENT	SPECIALISED MOTOR VEHICLES	FIRE ENGINES	20	240
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	TRANSPORT EQUIPMENT	SPECIALISED MOTOR VEHICLES	REFUSE COMPACTORS	10	120
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	TRANSPORT EQUIPMENT	SPECIALISED MOTOR VEHICLES	GRADERS	10	120
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	TRANSPORT EQUIPMENT	SPECIALISED MOTOR VEHICLES	PAYLOADERS	10	120
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	TRANSPORT EQUIPMENT	SPECIALISED MOTOR VEHICLES	TLB	10	120
PROPERTY, PLANT & EQUIPMENT	OTHER ASSETS	TRANSPORT EQUIPMENT	SPECIALISED MOTOR VEHICLES	TRACTORS	10	120
PROPERTY, PLANT & EQUIPMENT	COMMUNITY ASSETS	BUILDINGS AND OTHER STRUCTURES	ABATTOIRS		30	360
PROPERTY, PLANT & EQUIPMENT	COMMUNITY ASSETS	BUILDINGS AND OTHER STRUCTURES	PUBLIC ABLUTION FACILITIES		30	360
PROPERTY, PLANT & EQUIPMENT	COMMUNITY ASSETS	BUILDINGS AND OTHER STRUCTURES	BEACH DEVELOPMENTS		30	360
PROPERTY, PLANT & EQUIPMENT	COMMUNITY ASSETS	BUILDINGS AND OTHER STRUCTURES	BEACH OFFICES		30	360
PROPERTY, PLANT & EQUIPMENT	COMMUNITY ASSETS	BUILDINGS AND OTHER STRUCTURES	BUS SHELTERS		30	360
PROPERTY, PLANT & EQUIPMENT	COMMUNITY ASSETS	BUILDINGS AND OTHER STRUCTURES	CEMETERIES		30	360
PROPERTY, PLANT & EQUIPMENT	COMMUNITY ASSETS	BUILDINGS AND OTHER STRUCTURES	CIVIC THEATRES		30	360
PROPERTY, PLANT & EQUIPMENT	COMMUNITY ASSETS	BUILDINGS AND OTHER STRUCTURES	COMMUNITY CENTRES		30	360
PROPERTY, PLANT & EQUIPMENT	COMMUNITY ASSETS	BUILDINGS AND OTHER STRUCTURES	COMMUNITY HALLS		30	360
PROPERTY, PLANT & EQUIPMENT	COMMUNITY ASSETS	BUILDINGS AND OTHER STRUCTURES	CRECHES		30	360
PROPERTY, PLANT & EQUIPMENT	COMMUNITY ASSETS	BUILDINGS AND OTHER STRUCTURES	LIBRARIES		30	360
PROPERTY, PLANT & EQUIPMENT	COMMUNITY ASSETS	BUILDINGS AND OTHER STRUCTURES	MUSEUM AND ART GALLERIES		30	360
PROPERTY, PLANT & EQUIPMENT	COMMUNITY ASSETS	BUILDINGS AND OTHER STRUCTURES	TAXI RANKS		30	360
PROPERTY, PLANT & EQUIPMENT	COMMUNITY ASSETS	BUILDINGS AND OTHER STRUCTURES	THRESHED STRUCTURES		20	240
PROPERTY, PLANT & EQUIPMENT	COMMUNITY ASSETS	BUILDINGS AND OTHER STRUCTURES	VENDOR / MARKET STALLS		30	360
PROPERTY, PLANT & EQUIPMENT	COMMUNITY ASSETS	RECREATIONAL FACILITIES	BOWLING GREENS		30	360
PROPERTY, PLANT & EQUIPMENT	COMMUNITY ASSETS	RECREATIONAL FACILITIES	FISHING PIERS		30	360
PROPERTY, PLANT & EQUIPMENT	COMMUNITY ASSETS	RECREATIONAL FACILITIES	GOLF COURSES		20	240
PROPERTY, PLANT & EQUIPMENT	COMMUNITY ASSETS	RECREATIONAL FACILITIES	PARKS		30	360
PROPERTY, PLANT & EQUIPMENT	COMMUNITY ASSETS	RECREATIONAL FACILITIES	SPORTSFIELDS / STADIUMS		30	360
PROPERTY, PLANT & EQUIPMENT	COMMUNITY ASSETS	RECREATIONAL FACILITIES	SWIMMING POOLS		20	240
PROPERTY, PLANT & EQUIPMENT	COMMUNITY ASSETS	RECREATIONAL FACILITIES	TENNIS COURTS		20	240
HERITAGE ASSETS	HERITAGE ASSETS	WORK OF ART	PAINTINGS / SCULPTURES		INDEFINITE	INDEFINITE
HERITAGE ASSETS	HERITAGE ASSETS	WORK OF ART	PUBLIC STATUES / MONUMENTS		INDEFINITE	INDEFINITE
HERITAGE ASSETS	HERITAGE ASSETS	HISTORICAL BUILDINGS			INDEFINITE	INDEFINITE
HERITAGE ASSETS	HERITAGE ASSETS	HISTORICAL SITES			INDEFINITE	INDEFINITE
HERITAGE ASSETS	HERITAGE ASSETS	MUNICIPAL JEWELLERY			INDEFINITE	INDEFINITE
HERITAGE ASSETS	HERITAGE ASSETS	OTHER ANTIQUES AND COLLECTIONS			INDEFINITE	INDEFINITE
INTANGIBLE ASSETS	INTANGIBLE ASSETS	COMPUTER SOFTWARE			5	60
INTANGIBLE ASSETS	INTANGIBLE ASSETS	SERVITUDES			INDEFINITE	INDEFINITE
INTANGIBLE ASSETS	INTANGIBLE ASSETS	PATENTS, LICENCES, COPYRIGHTS, BRAND NAMES & TRADEMARKS			INDEFINITE	INDEFINITE
INTANGIBLE ASSETS	INTANGIBLE ASSETS	GUARANTEES / WARRANTEES			INDEFINITE	INDEFINITE
INVESTMENT PROPERTY	INVESTMENT PROPERTY	INVESTMENT PROPERTY - LAND			N/A	N/A
INVESTMENT PROPERTY	INVESTMENT PROPERTY	BUSINESS AND COMMERCIAL			N/A	N/A
INVESTMENT PROPERTY	INVESTMENT PROPERTY	INSTITUTIONAL			N/A	N/A
INVESTMENT PROPERTY	INVESTMENT PROPERTY	RECREATIONAL FACILITIES			N/A	N/A